Irregularities in the accounts
of the camps.

Government of Bombay.
Rehabilitation Department.
Circular Memorandum No.R.55/38759-D.
Bombay Castle (Bombay No.1), 9th January 1950.

GOVERNMENT CIRCULAR Memorandum.

In continuation of Government Circular Memorandum, No.R.55, dated the 27th June 1949 and Government Circular Memorandum, No.R.55/30054-D, dated the 15th November 1949, a list of irregularities noticed by the Examiner, Outside Audit, on audit of relief camps, is enclosed, for the information of all the officers concerned who are requested to take immediate steps to see that such irregularities do not recur. It is noticed that some of the irregularities indicated in the previous circulars, have occured again e.g. those relating to supply of arrears of rations, block registers, purchase at rates higher than those prevailing in the market etc. It is not clear why this should happen. The Director of Rehabilitation is requested personally to ensure by exercising such checks as he may consider necessary that none of the irregularities is allowed to be repeated and that in cases of deliberate default, suitable action is taken against the persons responsible and their names together with all relevant details reported to Government. The Camp Commandants of Relief Camps in which one or other of these irregularties have been noticed, should furnish detailed reasons why they occurred in spite of previous instructions. The replies should be sent direct to Government within a week from the receipt of this circular and a copy thereof, should be endorsed to the Accountant General, Bombay, and the Director of Rehabilitation.

By order of the Governor of Bombay,

Sd/- D.R.Pinge,
Assistant Secretary to the Government of Bombay,
Rehabilitation Department.

To

The Director of Rehabilitation,
The Surgeon General with the Government of Bombay,
The Administrator, Kalyan Camp,
All Camp Commandants,
The Chairman, Executive Committee, Women's Section,
All Collectors,
The Accountant General, Bombayk,
The Examiner, Outside Audit Department,
The Finance Department,
The Secretary to the Government of India,
Ministry of Rehabilitation (By letter).

NRA.30.4.56.

List of irregularities noticed during the audit of accounts of Relief Camps for the quarter ended 31-3-1949.

I.Cash Book :-

(1) Absence of proper accounts for monies drawn and disbursed.

(2) Delays in accounting of sale proceeds of rations etc. in the cash book and in remitting the monies to the treasury.

(3) Absence of certificates of periodical verification of cash as required by the rules.

(4) Utilization of departmental cash receipts for departmental expenditure.

II.Block Registers. :-

(5) Failure to maintain block registers in prescribed forms as required in the Administrative Circulars. Entries in these registers were not also checked by the Camp Commandants.

(6) Fortnightly census of population not carried out regularly as required by the rules.

(7) Financial position of displaced persons not reviewed periodically.

(8) Surprise check of the population not carried out at all by the Camp Commandants.

(9) Daily figures of population not worked out in the Block Registers and details of daily arrivals and departures not maintained.

III. Local Purchases :-

(10) Loss to Government due to ~~hurried~~ hurried local purchases of large quantities of articles without calling for tenders.

(11) Purchases from contractors at rates higher than prevailing local market rates even after the termination of contracts.

(12) Purchases of vegetables at rates in excess of the maximum rates sanctioned in the Administrative Circulars and in excess of the market rates.

(13) Payments for supplies without any definite understanding regarding rates at which supplies should be made.

(14) Payments to contractors even before receipt of articles in the camp.

(15) Heavy purchases of salt locally instead of through the Food Ministry as required by Government of India.

(16) Printing work, involving large sums was done at local presses without calling for competitive tenders or getting the rates approved by the Superintendent Govt. Printing and Stationery.

(17) Purchases of cycles, typer-writers etc. from local dealers instead of through the Govt. agency.

IV. Issue of rations etc. :-

(18) Arrears of rations issued in spite of clear orders of Govt. prohibiting such issues.

..9) ....

(19) Charcoal was issued even when firewood was available involving Govt. in avoidable extra expenditure.

(20) Kerosene oil issued free to displaced persons in spite of orders of Govt. prohibiting the same.

(21) Match boxes issued free even after the issue of orders of Govt. of India, Ministry of Rehabilitation No.R.319/48 dt. 10-2-49 prohibiting free issues of matches.

(22) Detailed account of issues of rations on payment was not maintained.

(23) Stock register of rations kept in loose sheets instead of in bound registers.

(24) Distribution of rations were effected through contractors in addition to distribution done departmentally.

V.Physical Verification :-

(25) Monthly physical verification of foodgrains, dead stock, clothing etc. not carried out regularly.

VI. Hire of Transport :-

(26) Full details of the journeys performed and the distances covered not furnished in most of the log books.

(27) Motor vehicles were used for joueneys between places connected by rail.

(28) Number of transports hired was in excess of the authorised limits.

(29) Heavy transport charges were incurred even when Govt. transport was available.

VII. Other miscellaneous irregularities :-

(30) Payments to contractors without ~~x~~ verifying quantity or testing the quality of articles received.

(31) Claims for shortages in transit not settled promptly.

(32) Entertainment of staff in excess of sanctioned scales.

(33) Disposal of empties without calling for tenders.

(34) Grinding of wheat done at rates higher than the prevailing local rates.

(35) Contract for the hire of petromax ~~x~~ lamps not given to the lowest tenderer.

(36) Securities not obtained from persons handling cash and stores.

(37) Account of furniture received from the Military Engineering Service not kept.

VIII. Hospital Accounts :-

(38) Detailed account of expenditure on running a kitchen for indoor hospital patients not maintained

(39) No proper stock accounts of medicines kept. Issues shown in the registers did not correspond to the issue shown in the case sheets.